

Exhibit A

| Topmost Design Co., Ltd. - Big Lots Customer Balance Report | | | | |
|--|--------------|------------------|----------------------|---------------------------------|
| Shipment date | Buyer | INVOICE # | Amount | Accounts receivable date |
| 10/16/2024 | Big Lots | I-07621-2/24YT | \$ 47,556.86 | 11/30/2024 |
| 10/28/2024 | Big Lots | I-07621-4/24YT | \$ 56,923.42 | 12/12/2024 |
| 11/1/2024 | Big Lots | I-07621-3/24YT | \$ 98,700.86 | 12/16/2024 |
| 11/13/2024 | Big Lots | I-07624-1/24XM | \$ 1,587.60 | 12/28/2024 |
| 11/13/2024 | Big Lots | I-07624-3/24XM | \$ 2,646.00 | 12/28/2024 |
| 11/20/2024 | Big Lots | I-07624-2/24XM | \$ 3,337.20 | 1/4/2025 |
| | | TOTAL | \$ 210,751.94 | |